

1 Honorable Richard A. Jones
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IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF WASHINGTON
AT SEATTLE

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10 GARY and KAREN FUJITA,)
11 Plaintiffs,) Case No. 14-cv-01688-RAJ
12 v.)
13 JACK LEW, INTERNAL REVENUE)
14 SERVICE, and JOHN KOSKINEN,) **UNITED STATES' REPLY IN
Defendants.) SUPPORT OF MOTION TO DISMISS**
15 _____)
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17 The United States of America, on behalf of the named defendants, the Internal Revenue
18 Service and federal officers Jack Lew and John Koskinen, submits this reply to the Plaintiffs'
19 Response in Opposition to the United States' Motion to Dismiss.
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21 In their response, the Plaintiffs continue to advance the same frivolous arguments stated
22 in their Complaint, while making additional frivolous or inapposite points. They make no
23 legitimate or cogent argument in response to the points that the United States raised in its Motion
to Dismiss. The United States thus relies on the arguments it made in that motion and
respectfully requests that the Court dismiss the named defendants and substitute the United

1 States as the proper party defendant, and dismiss the Plaintiffs' Complaint, with prejudice,
2 pursuant to Fed. R. Civ. P. 12(b)(1) and (6).

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4 DATED this 25th day of February, 2015.

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6 Respectfully submitted,

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8 CAROLINE D. CIRAOLO
9 Principal Deputy Assistant Attorney General

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/s/ Charles J. Butler _____
CHARLES J. BUTLER
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Of Counsel:

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Acting United States Attorney

Counsel for Defendants

1 CERTIFICATE OF SERVICE
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I hereby certify that on this 25th day of February, 2015, I filed the foregoing with the Clerk of Court using the CM/ECF system. The CM/ECF system will send notice of this filing to the Plaintiffs, who are registered to receive electronic service.

5 */s/ Charles J. Butler*
6 Charles J. Butler
7 Trial Attorney
8 United States Department of Justice, Tax Division
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